

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

53 Valley
0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,293,775.53	3,293,775.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	155,762.84	155,762.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	82,836.07	82,836.07	0.00	0.00	0.00	0.00
222X Educational Media Services	253,588.46	253,588.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	124,719.87	124,719.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	327,231.62	327,231.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,174.46	0.00	77,174.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	639,756.68	639,756.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	332,239.06	209,154.06	0.00	123,085.00	0.00	0.00
31XX Food Services	222,669.37	220,944.46	1,724.91	0.00	0.00	0.00
34XX Extracurricular - Activities	26,847.81	26,847.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,136.50	137,136.50	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	246,998.10	0.00	XXXXXXXXXX	246,998.10	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	24,926.76	0.00	XXXXXXXXXX	0.00	24,926.76	0.00
62XX Resources Transferred to Other School Districts or	14,611.00	14,611.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	5,960,274.13	5,486,364.90	78,899.37	370,083.10	24,926.76	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,960,274.13					
Line A	Preliminary Indirect Cost Rate [C divided by B] 78,899.37/5,486,364.90		1.44%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**53 Valley
0927 Frazer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	810,104.86	809,104.86	0.00	1,000.00	0.00	0.00
21XX Support Services - Students	575.00	575.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	42,283.28	42,283.28	0.00	0.00	0.00	0.00
222X Educational Media Services	24,272.08	24,272.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	132,281.65	132,281.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,895.51	50,895.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	248,000.71	234,610.71	0.00	13,390.00	0.00	0.00
27XX Student Transportation Services	13,123.86	13,123.86	0.00	0.00	0.00	0.00
31XX Food Services	90,578.90	90,578.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37.40	37.40	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,693.47	16,693.47	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	28,989.13	0.00	XXXXXXXXXX	0.00	28,989.13	0.00
Totals	1,457,835.85	1,414,456.72	0.00	14,390.00	28,989.13	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,457,835.85					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,414,456.72		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**53 Valley
0928 Frazer H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	476,642.79	476,642.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,915.76	1,915.76	0.00	0.00	0.00	0.00
222X Educational Media Services	24,362.47	24,362.47	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	111,711.98	111,318.13	0.00	0.00	393.85	0.00
26XX Operation and Maintenance of Plant Services	152,351.29	152,351.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	14,154.47	14,154.47	0.00	0.00	0.00	0.00
31XX Food Services	12,159.73	12,159.73	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,710.29	6,710.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,651.39	41,651.39	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	25,643.61	0.00	XXXXXXXXXX	0.00	25,643.61	0.00
Totals	867,303.78	841,266.32	0.00	0.00	26,037.46	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	867,303.78					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/841,266.32		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**53 Valley
0932 Hinsdale Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	308,191.54	308,191.54	0.00	0.00	0.00	0.00
222X Educational Media Services	2,240.29	2,240.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,513.29	62,513.29	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	54,272.59	48,563.26	0.00	5,709.33	0.00	0.00
27XX Student Transportation Services	63,463.95	36,594.55	0.00	26,869.40	0.00	0.00
31XX Food Services	37,007.89	37,007.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,471.85	1,471.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,160.72	4,160.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	887.96	887.96	XXXXXXXXXX	0.00	0.00	0.00
Totals	534,210.08	501,631.35	0.00	32,578.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	534,210.08					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/501,631.35		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**53 Valley
0933 Hinsdale H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	276,829.89	276,573.72	0.00	256.17	0.00	0.00
222X Educational Media Services	2,519.61	2,519.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,404.73	64,404.73	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,430.28	64,228.46	0.00	2,201.82	0.00	0.00
27XX Student Transportation Services	66,328.12	39,458.72	0.00	26,869.40	0.00	0.00
31XX Food Services	12,068.33	12,068.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,251.31	8,251.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,744.92	13,744.92	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,440.36	1,440.36	XXXXXXXXXX	0.00	0.00	0.00
Totals	512,017.55	482,690.16	0.00	29,327.39	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	512,017.55					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/482,690.16		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

53 Valley
0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	524,246.39	524,246.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,795.54	19,795.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,084.85	10,084.85	0.00	0.00	0.00	0.00
222X Educational Media Services	48,120.27	48,120.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,131.65	114,131.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,294.17	6,217.88	40,076.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,633.31	146,633.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	117,118.99	75,618.99	0.00	41,500.00	0.00	0.00
31XX Food Services	54,361.13	54,361.13	0.00	0.00	0.00	0.00
33XX Community Services	795.00	795.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,006.45	9,006.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,436.98	23,436.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,045.00	0.00	XXXXXXXXXX	10,045.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,470.14	2,470.14	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,126,539.87	1,034,918.58	40,076.29	51,545.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,126,539.87					
Line A	Preliminary Indirect Cost Rate [C divided by B] 40,076.29/1,034,918.58		3.87%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

53 Valley
0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	761,267.13	761,267.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	16,053.92	16,053.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,173.97	13,173.97	0.00	0.00	0.00	0.00
222X Educational Media Services	47,907.19	47,907.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,062.18	47,062.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	62,587.53	62,587.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	96,057.83	11,500.35	84,557.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,848.30	146,848.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	103,687.67	41,429.67	0.00	62,258.00	0.00	0.00
31XX Food Services	62,663.66	62,663.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,464.45	22,464.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,951.43	31,951.43	0.00	0.00	0.00	0.00
Totals	1,411,725.26	1,264,909.78	84,557.48	62,258.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,411,725.26					
Line A	Preliminary Indirect Cost Rate [C divided by B] 84,557.48/1,264,909.78		6.68%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.88%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**53 Valley
0941 Lustre Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	179,997.24	179,997.24	0.00	0.00	0.00	0.00
21XX Support Services - Students	456.67	456.67	0.00	0.00	0.00	0.00
222X Educational Media Services	2,602.55	2,602.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,752.91	25,752.91	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,393.65	23,393.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	44,871.56	44,871.56	0.00	0.00	0.00	0.00
31XX Food Services	15,066.60	15,066.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,381.24	3,381.24	0.00	0.00	0.00	0.00
Totals	295,522.42	295,522.42	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	295,522.42					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/295,522.42		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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